



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: February 8, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.
The following items are on the agenda for this meeting.

1. Approval of the minutes of January 25, 2005 as presented.
2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:00 A.M. and 10:00 A.M.
3. **Scheduled for 11:00 A.M.**
The State Tax Commission, at its meetings on October 28, 2004, and November 10, 2004, considered recommendations from the Assessment and Certification Division staff regarding certain assessing practices in Lee Township, Allegan County. The following individuals are directed to appear before the State Tax Commission in formal session:
 - a) Doug Bale, Assessing Officer of Lee Township, Allegan County
 - b) Sally Ann Moore, Supervisor, Lee Township, Allegan County
 - c) Lester Rawson, Lee Township Board of Review Member
 - d) Jackie King, Lee Township Board of Review Member
 - e) Robert Hayes, Lee Township Board of Review Member
4. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
5. Approval of certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 1-25-05.
6. Memo from Dennis Platte, Administrator of the Assessment and Certification Division, regarding matters involving Big Prairie Township, Newaygo County and Croton Township, Newaygo County. This is Step 16 in the Tracking System for the Complaint Process for Files 05-002 and 05-003.

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7. Report from the Staff of District 2 regarding its review of certain assessment practices in Newton Township, Mackinac County. This is Step 8 in the Tracking System for the Complaint Process for File # 05-001.
8. Staff recommendations for the valuation of lands owned by the Department of Natural resources as required by MCL 324.2153. To the Commission for review and approval.
9. Staff report regarding the availability of assessing records in Torch Lake Township, Houghton County. This is step 7 of the Complaint Process approved by the STC at its meeting on 1-21-05.
10. Memo from Dennis Platte, Executive Secretary, regarding the Report on the Utilization of Obsolete Property Rehabilitation Districts. To the Commission for review and approval.
11. Discussion with Assistant Attorney General Gerald Whalen regarding current litigation and future policies and procedures related to Air and Water Pollution Control Exemptions.
12. Discussion regarding rescheduling the STC Meeting from March 9, 2005 to March 7, 2005.
13. Request from the attached listed units for re-certifications and new certifications of computerized tax rolls. Staff Recommendation: Approve.
14. Letter from Kellianne M. Nagy, Director, John Bernard Sensible Integrated Tax Solutions, requesting a review of the administrative dismissal letter regarding Petitions #154-04-3621 through #154-04-3646.
15. Letter from Kevin C. Richard, Assistant Corporation Counsel, City of Detroit, requesting a review of the administrative dismissal letter regarding Petitions #154-04-3609 through #154-04-3615.
16. MCL 211.154 Petition 154-03-2481 Willi & Ingrid Berger
Parcel No. 49-003-432-003-00 An official order was issued for the above-referenced taxpayer on August 5, 2004. Notice was received that the property had a transfer of ownership in the year 2003.
Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-1146 Milford Medical Suppliers
Parcel No. L-99-00-003-018 An official order was issued for the above-referenced property owner on November 30, 2004. Notice was received that an incorrect local unit had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

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16. (continued):

MCL 211.154 Petition 154-04-2975 Victoria's Secret #441

Parcel No. 20-999-0115-530 An official order was issued for the above-referenced property owner on December 7, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2976 Bath & Body Works #605

Parcel No. 20-999-0115-225 An official order was issued for the above-referenced property owner on December 7, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1130 Ghali Inc. Woven Treasures

Parcel No. 08-99-01-980-655 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that incorrect amounts for the Requested Taxable value for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2148 Wholesale Builder Supply

Parcel No. 08-99-01-980-655 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2189 CRS, LLC

Parcel No. 96-99-00-003-124 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2218 Brandenburg Industrial Service Co.

Parcel No. 28-99-00-004-043 An official order was issued for the above-referenced property owner on January 11, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0192 Adolph Budzios, Jr.

Parcel No. 13-05-107-015-03 An official order was issued for the above-referenced property owner on January 25, 2005. Notice was received that an incorrect local unit had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

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16.. (continued):

MCL 211.154 Petition 154-04-1098 Capitol Concept & Eng Corp.

Parcel No. 41-18-18-476-020 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-1105 Capitol Concept & Eng Corp.

Parcel No. 41-55-00-089-626 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-1198 Capitol Concept & Eng Corp.

Parcel No. 41-18-18-476-0200 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-2996 Marty & Amy Sanders

Parcel No. 41-02-16-251-014 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that the property had a transfer of ownership in the year 2004.

Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-04-3247 Lemke Tool & Gauge

Parcel No. 99-02-259-200 An official order was issued for the above-referenced petition following the January 25, 2005, State Tax Commission Meeting. Notice was received that the name of the taxpayer was spelled incorrectly.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-3278 Mantissa Industries

Parcel No. 33-25-05-90-931-360 An official order was issued for the above-referenced property owner on January 25, 2005. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-3293 Umicore Auto Cat USA

Parcel No. 02-99-00-097-126 An official order was issued for the above-referenced property owner on January 25, 2005. Notice was received that the year 2003 was omitted from this order and should be included.

Staff recommendation: Acceptance of the Amended Official Order.

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16. (continued):

MCL 211.154 Petition 154-04-3314 Atra LLC

Parcel No. 470-25650-51 An official order was issued for the above-referenced petition following the January 25, 2005, State Tax Commission Meeting. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2004 had been submitted .

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-02-0800 Howard & Howard PC

Parcel No. 90-33-01-31-725-000 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable values for the years 2000 and 2001 and an incorrect parcel number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1652 APET Inc.

Parcel No. 80-999-00-3614-000 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that an incorrect amount for the Original Taxable value for the year 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2027 Mac Steel Division of Quanex Corp.

Parcel No. 900-21-37-600-008-00 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the years 2002, 2003, and 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2764 SCR Electric

Parcel No. 99-02-186-119 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that an incorrect school district number had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-3072 Kaiser Medical Center PC

Parcel No. 99-04-533-000 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

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17. Industrial Facility Exemption Application to Commission for approval to issue certificate involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
18. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See attached list for identification. Staff Recommendation: Approve.
19. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See attached list for identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2004).
20. Water Pollution Control Exemption Application to Commission for approval to amend the certificate. See attached list for application identification. Staff Recommendation: Approve.
21. P.A. 328 of 1998, Personal Property Exemption Applications to Commission for approval of the certificates. Staff Recommendation: Approve.
22. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
23. Discussion regarding staff attendance at the monthly meeting of the Michigan Association of Equalization Directors.